22nd April 1948]

APPENDIX V.

[Vide item IV (5) on page 182 supra.]

A Bill further to amend the Madras Sales of Motor Spirit Taxation Act, 1939.

(As passed by the Assembly.)

Madras Act VI of 1939.

WHEREAS it is expedient further to amend the Madras Sales of Motor Spirit Taxation Act, 1939, for the purposes hereinafter appearing ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Madras Sales of Motor Spirit Taxation (Amendment) Act, 1948.

Madras Act VI of 1939.

Amendment of section 10, Madras Act VI of 1939.

2. In the Madras Sales of Motor Spirit Taxation Act, 1939 (hereinafter referred to as the said Act), in section 10 (which relates to penalties)—

(i) for clause (*d*), the following clause shall be substituted, namely :—

" (*d*) fails to pay within the time allowed any tax demanded from him under section 7, sub-section (1), or " ;

(ii) in the last paragraph, the words " and where the breach is a continuing one, to a further fine which may extend to fifty rupees for every day after the first during which the breach continues " shall be omitted ; and in lieu thereof, the following words shall be inserted, namely :—

" and in the case of a conviction under clause (*d*) or (*e*), the Magistrate shall specify in the judgment the amount of the tax which the person convicted has failed or evaded to pay and the amount so specified shall be recoverable as if it were a fine. "

Amendment of section 24, Madras Act VI of 1939.

3. In section 24 of the said Act (which relates to appeals), in sub-section (1), clause (*a*), for the words " Board of Revenue ", the words " Deputy Commissioner of Commercial Taxes for the Range concerned " shall be substituted.